



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

REVENUE FIELD AUDITOR IV

Job Number: 20001791

Job Code: 95190V161016

Job Group: 9500 - REVENUE

Job Established: 12/16/1989

Job Revised: 10/16/2016

Grade: 15 Salary (MIN - MID):

\$19,882-\$26,339 - Hourly

\$3,230.84-\$4,280.10 - 37.5 Hr. Monthly Salary

\$3,446.22-\$4,565.44 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Acts as an audit team leader and performs advanced, highly-technical, professional revenue field audit work involving excise, corporation, individual income, withholding, sales and use and other taxes administered by the Revenue Cabinet; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree that includes twenty semester hours or thirty quarter hours in pure accounting courses.

EXPERIENCE:

Must have five years of experience in the examining and auditing of Kentucky state tax documents.

Substitute EDUCATION for EXPERIENCE:

Certification as a Certified Public Accountant (C.P.A.) will substitute for the required bachelor's degree and pure accounting hours.

Substitute EXPERIENCE for EDUCATION:

Two years of Kentucky Revenue Cabinet experience in the auditing of excise, corporation, individual income, withholding, sales and use taxes and fifteen semester hours or twenty-three quarter hours of pure accounting courses will substitute for the twenty semester hours or thirty quarter hours pure accounting requirement.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

Must have successfully completed specialized Kentucky Revenue Cabinet training courses in sales and use taxes and corporation

taxes. Must maintain any required licensure(s), certification(s), or other credentials for the length of employment in this classification. Employing agency is responsible for ensuring employee possesses and maintains required licensure(s), certification(s) or other credentials.

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Acts as an audit team leader and conducts on a regular and recurring basis highly-technical audits containing special audit features, specialized accounting procedures or investigatory problems requiring a high degree of expertise. Performs and leads field team audits of taxes administered by the Kentucky Revenue Cabinet including but not limited to: excise, corporation, individual income, withholding and sales and use tax. Assures compliance with Kentucky statutes, rules and regulations. Reviews taxpayers' protests against assessments of various taxes and explains rationale to taxpayers and their representatives. Audits business tax returns to determine compliance with sales and use tax regulations and laws. Trains subordinate auditors and other cabinet personnel in formal training programs. Reviews and directs the formulation of audit documents and reports. Reviews and assists in the compilation of subordinates' reports of field audits and makes determination on difficult questions of interpretation. Assist auditor supervisors and managers in developing and implementing policies. Serves as team leader and performs tax audits within and outside of the state.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.